



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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Mary Mosiman, CPA  
Auditor of State

July 15, 2015

To Jerry Bartruff, Director of the  
Iowa Department of Corrections:

Iowa State Prison Industries – Farms is a part of the State of Iowa and, as such, has been included in our audit of the State's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2014.

In addition to this report, we also prepare a separate report of recommendations pertaining to each Department's internal control, compliance with statutory requirements and other matters when our audit discloses findings we believe should be brought to your attention.

This report is to inform you our audit of Iowa State Prison Industries – Farms did not disclose any findings we believe were necessary to report for the year ended December 31, 2014.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of Iowa State Prison Industries – Farms during the course of our audit. If you have any questions regarding the above information, please contact Marlys Gaston at (515) 281-8314.

*Mary Mosiman*  
MARY MOSIMAN, CPA  
Auditor of State

*Warren G. Jenkins*  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

cc: Honorable Terry E. Branstad, Governor  
David Roederer, Director, Department of Management  
Glen P. Dickinson, Director, Legislative Services Agency  
Daniel Clark, Director, Iowa State Prison Industries